

**MINUTES OF THE
SENATE REVENUE AND TAXATION STANDING COMMITTEE**

Room 250, Utah State Capitol

February 24, 2016

Members Present: Sen. Deidre M. Henderson, Chair
Sen. Jim Dabakis
Sen. Wayne Harper
President Wayne L. Niederhauser
Sen. Howard Stephenson

Member Excused: Sen. Gene Davis

Members Absent: Sen. Curtis S. Bramble

Staff Present: Mr. Leif Elder, Policy Analyst
Ms. Nancy Skidmore, Committee Secretary

NOTE: A list of visitors and a copy of handouts are filed with the committee minutes.

Chair Henderson called the meeting to order at 8:05 a.m.

MOTION: Sen. Harper moved to approve the minutes of the February 17, 2016 and the February 19, 2016 meetings. The motion passed unanimously with Sen. Dabakis and Pres. Niederhauser absent for the vote.

Chair Henderson relinquished the chair to Sen. Harper.

S.B. 164 Local Government Modifications (*Sen. D. Henderson*)

Sen. Henderson explained the bill to the committee.

MOTION: Sen. Henderson moved to amend the bill as follows:

I. *Page 4, Line 120 through Page 5, Line 123:*

120 (8) (a) (i) A taxpayer who pays less than the full amount {of the items listed} due on
 the
121 taxpayer's property tax notice may, on a form provided by the county treasurer, direct how
 the
122 county treasurer allocates the partial payment between the {items listed on the
 taxpayer's
— 123 property tax notice} total amount due for property tax, the amount due for
 assessments, the amount due for past due local district fees, and any other amounts
 due on the property tax notice .

2. *Page 6, Lines 170 through 173:*

170 (6) (a) (i) A taxpayer who pays less than the full amount {of the items listed} due on
 the

171 taxpayer's property tax notice may, on a form provided by the county treasurer, direct how
the
172 county treasurer allocates the partial payment between the ~~{items listed on the~~
~~taxpayer's~~
~~property tax notice}~~ **total amount due for property tax, the amount due for**
assessments, the amount due for past due local district fees, and any other amounts
due on the property tax notice .

The motion passed unanimously with Sen. Dabakis and Pres. Niederhauser absent for the vote.

Spoke to the bill: Mr. Lincoln Shurtz, Director of Government Affairs, Utah
Association of Counties
Mr. LeGrand Bitter, Executive Director, Utah Association of
Special Districts

MOTION: Sen. Henderson moved to pass the bill out favorably. The motion passed with Sen. Stephenson voting in opposition and Sen. Dabakis and Pres. Niederhauser absent for the vote.

Sen. Henderson resumed the chair.

S.B. 180 Optional Tax Increase Amendments (*Sen. L. Hillyard*)

Sen. Hillyard explained the bill to the committee.

Spoke for the bill: Mr. George Chapman

Spoke against the bill: Mr. David Litvack, Deputy Chief of Staff, Salt Lake Mayor's
Office

MOTION: Sen. Harper moved to pass the bill out favorably. The motion passed unanimously with Sen. Dabakis and Pres. Niederhauser absent for the vote.

H.B. 183 County Option Sales and Use Tax for Highways and Public Transit (*Rep. J. Draxler*)

Rep. Draxler explained the bill to the committee.

Spoke to the bill: Mr. Andrew Gruber, Executive Director, Wasatch Front Research
Council
Mr. George Chapman

Spoke for the bill: Mr. Cameron Diehl, Division of Government Liaison, Utah
League of Cities and Towns
Mr. Craig W. Buttars, Executive, Cache County

MOTION: Sen. Harper moved to pass the bill out favorably. The motion passed unanimously with Sen. Dabakis and Pres. Niederhauser absent for the vote.

S.B. 182 Sales and Use Tax Revisions (*Sen. W. Harper*)

MOTION: Sen. Harper moved S.B. 182 be replaced with 1st Sub. S.B. 182. The motion passed unanimously with Pres. Niederhauser absent for the vote.

Sen. Harper explained the bill to the committee.

Spoke for the bill: Mr. Kory Holdaway
 Mr. Dave Davis, President, Utah Retail Merchants Association
 Mr. Roger Tew, Utah League of Cities and Towns

Spoke against the bill: Mr. George Chapman
 Mr. Chad Waite, Marketing Manager, AvantLink
 Mr. Gary Thorup, Attorney, eBay
 Mr. Mark Griffin, General Counsel, Overstock.com
 Ms. Evelyn Everton, State Director, Americans for Prosperity

MOTION: Sen. Dabakis moved to pass the bill out favorably. The motion passed unanimously.

H.B. 63 Fees for Government Records Requests (*Rep. Brian S. King*)

Rep. King explained the bill to the committee.

MOTION: Sen. Dabakis moved to pass the bill out favorably. The motion passed unanimously with Pres. Niederhauser absent for the vote.

MOTION: Sen. Dabakis moved to adjourn. The motion passed unanimously with Pres. Niederhauser absent for the vote.

Chair Henderson adjourned the meeting at 9:54 a.m.

Sen. Deidre M. Henderson, Chair